IN THE HIGH COURT OF UTTARANCHAL AT NAINTIAL

Writ Petition No. 4 of 2006 (M/B)

M/s Windlas Realtors & Developers,
(through its Senior Manager-Adm. Sri Pawan Kumar Sharma),
8 Curzon Road,
Dehradun. …… Petitioner

Versus

1. The Additional Commissioner,
   Commercial Tax,
   Dehradun.
2. The Assistant Commissioner (Assessment),
   Commercial Tax,
   Dehradun. …….. Respondents

Mr. P.R. Mullick, Advocate for the petitioner.

JUDGMENT

Coram: Hon. Rajeev Gupta, C.J.
Hon. P.C. Verma, J.

P.C. VERMA, J. (Oral)

1. By means of this writ petition, the petitioner has mainly prayed for a writ of certiorari to quash the orders dated 28.12.2005 (Annexure 9) and 02.09.2005 (Annexure 8) passed by respondents Nos. 1 and 2 respectively.

2. The petitioner has a remedy to challenge the orders impugned by way of filing an appeal before the appellate forum provided under the old Act which has been repealed by the Uttaranchal Value Added Tax Act. Therefore, we are not inclined to entertain the writ petition.

3. Hence, the writ petition is dismissed. No order as to costs.

(P.C. Verma, J.) **(Rajeev Gupta, C.J.)**
15.02.2006 **15.02.2006**

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